



Budget Summaries

Financial Summaries for All Budget Summaries

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Revenue & Expenditure Graphs

Financial Summaries for All Funds

The Financial Summaries for All Funds section presents a summary of budgeted operations and activities for the ensuing fiscal year. The summary indicates the projected beginning fund balance or working capital balance for the fiscal year. The effect of the budget estimated revenues and expenditures for the fiscal year is illustrated in the projection of ending fund balance or working capital. Revenue detail by category can be found in the Revenue Estimates section. Some funds such as capital projects and special revenue record activity on a project length basis as opposed to annual appropriation. In these cases, revenues and expenditures for the fiscal year have been estimated. Information related to these subjects can be found in the Capital Projects Funds Expenditures and Revenue Estimates sections.

	Projected Beginning Fund Balance/ Working Capital 10/1/2009	Budgeted Revenue & Financing Sources 2009-10	Budgeted Expenditures & Financing Uses 2009-10	Budgeted Ending Fund Balance/ Working Capital 9/30/2010
General Fund	\$41,708,023	\$84,022,002	(\$84,021,128)	\$41,708,897
I&S G.O. Bonds Fund	1,567,900	12,695,000	(13,050,745)	1,212,155
I&S Revenue Bonds Fund	2,244	862,000	(861,323)	2,921
Water & Wastewater Utility Fund	20,431,152	37,582,915	(37,581,638)	20,432,429
Utility Impact Fees Fund	8,226,765	4,000,000	(5,210,000)	7,016,765
Hotel Occupancy Tax Fund	7,075,380	2,250,000	(2,246,903)	7,078,477
Law Enforcement Fund	173,925	1,500	0	175,425
Parks Improvement & Acquisition Fund	156,542	334,319	(319,819)	171,042
Municipal Court Fund	323,320	117,956	(117,600)	323,676
Library Fund	14,301	400	(10,000)	4,701
Tree Replacement Fund	574,093	56,200	(350,000)	280,293
Total Fund Balance/Working Capital	\$80,253,645	\$141,922,292	(\$143,769,156)	\$78,406,781

Budget Summaries

Financial Summaries for All Funds

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The following summary indicates the available fund balance and working capital after the City's current financial reserve policies are applied. Please see the budget message for operating reserve policies that have been established. Some capital project and special revenue funds record activity on a project length basis and are not subject to annual appropriation. Additionally, inter-fund transfers are itemized to enable the reader to develop a true sense of revenue and expenditures. Inter-fund transfers are accounting transfers which reimburse or charge for services the funds provide or receive from other funds.

	General Fund	I&S GO Bonds Fund	I&S Revenue Bonds Fund	Water & Wastewater Utility Fund	Utility Impact Fees Fund
Estimated Fund Balance/ Working Capital 10/01/09	\$41,708,023	\$1,567,900	\$2,244	\$20,431,152	\$8,226,765
Less Reserves *1	(29,376,972)	0	0	(13,529,390)	0
Estimated Revenue (FY 2009-10)	81,397,602	12,145,000	0	37,582,915	4,000,000
Inter-fund Transfers	2,624,400	550,000	862,000	(2,646,000)	0
Total Funds Available	96,353,053	14,262,900	864,244	41,838,677	12,226,765
Budgeted Expenditures	(84,021,128)	(13,050,745)	(861,323)	(34,935,638)	(5,210,000)
Estimated Fund Balance/ Working Capital 9/30/10	\$12,331,925	\$1,212,155	\$2,921	\$6,903,039 ²	\$7,016,765 ²
Estimated percentage change in fund balance/ working capital	0.00%	-22.69%	30.17%	0.01%	-14.71%

Explanation of changes in fund balance/working capital greater than 10%:

I&S GO Bonds Fund - 23% decline reflects an annual scheduled use of available fund balance.

I&S Revenue Bonds Fund - 30% increase reflects funding needs for debt retirement.

Utility Impact Fees Fund - 15% decline reflects the funding of designated utility capital projects.

Library Fund - 67% decline due to budgeted purchase of library books and videos.

Tree Replacement Fund - 51% decrease reflects scheduled use of available fund balance.

¹ Reserves are established in accordance with operating reserve policies.

² Funds are designated for capital improvements and debt service for the Utility System.
See Capital Projects Funds Expenditures Tab.

³ Reflects transfer of \$456,000 from the golf course operator for debt service and transfer of \$934,400 from Self-Funded Health Insurance Fund for employee retirement funding due to an actuarial change by the provider.

Financial Summaries for All Funds (cont.)

Hotel Occupancy Tax Fund	Law Enforcement Fund	Parks Improvement & Acquisitions Fund	Municipal Court Fund	Library Fund	Tree Replacement Fund	Total For All Funds
\$7,075,380	\$173,925	\$156,542	\$323,320	\$14,301	\$574,093	\$80,253,645
(1,125,000)	(17,393)	(5,990)	(32,332)	(1,430)	(57,409)	(44,145,916)
2,250,000	1,500	334,319	117,956	400	56,200	137,885,892
0	0	0	0	0	0	1,390,400 ³
8,200,380	158,032	484,871	408,944	13,271	572,884	175,384,021
(2,246,903)	0	(319,819)	(117,600)	(10,000)	(350,000)	(141,123,156)
\$5,953,477	\$158,032	\$165,052	\$291,344	\$3,271	\$222,884	\$34,260,865
0.04%	0.86%	9.26%	0.11%	-67.13%	-51.18%	-2.30%



Budget Summaries

The summaries on the following pages are provided on both a combined and individual basis and, in addition to summarizing revenue and expenditures, the individual summaries illustrate the resulting net change in operations. Furthermore, the individual summaries provide comparative revenue and expenditure data for the previous two fiscal years. Two-year projected data is presented for all funds except the non-operating funds: Hotel Occupancy Tax Fund, Law Enforcement Fund, Parks Improvement & Acquisitions Fund, Municipal Court Fund, Library Fund, and Tree Replacement Fund.

Combined Financial Summaries for All Funds FY 2009-10

This section presents a combined, more detailed summary of budgeted operations and activities.

Combined Revenues by Type - FY 2009-10

Revenue & Financing Sources	General Fund	Debt Service Funds	Water/Wastewater Utility Fund	Impact Fees Fund	Special Revenue Funds	Total All Funds
Property Taxes	\$20,426,000	\$12,110,000	0	0	0	\$32,536,000
Sales Taxes	42,000,000	0	0	0	0	42,000,000
Franchise Fees	6,125,000	0	0	0	0	6,125,000
Water Sales	0	0	\$21,019,458	0	0	21,019,458
Sewer Sales	0	0	16,563,457	0	0	16,563,457
Other	15,471,002	1,447,000	0	\$4,000,000	0	20,918,002
Hotel Occupancy Tax Fund	0	0	0	0	\$2,250,000	2,250,000
Law Enforcement Fund	0	0	0	0	1,500	1,500
Parks Improvement & Acquisition Fund	0	0	0	0	334,319	334,319
Municipal Court Fund	0	0	0	0	117,956	117,956
Library Fund	0	0	0	0	400	400
Tree Fund	0	0	0	0	56,200	56,200
Total Revenue & Financing Sources	\$84,022,002	\$13,557,000	\$37,582,915	\$4,000,000	\$2,760,375	\$141,922,292

Budget Summaries

Combined Financial Summaries for All Funds

Combined Financial Summaries for All Funds (cont.)

Combined Expenditures by Function - FY 2009-10

Expenditures & Financing Uses	General Fund	Debt Service Funds	Water/Wastewater Utility Fund	Impact Fees Fund	Special Revenue Funds	Total All Funds
Public Safety	\$35,374,121	0	0	0	0	\$35,374,121
Public Works	14,536,791	0	0	0	0	14,536,791
General Services	10,850,011	0	0	0	0	10,850,011
Library	2,403,898	0	0	0	0	2,403,898
Parks	9,299,852	0	0	0	0	9,299,852
Utility	0	0	\$37,581,638	0	0	37,581,638
Other	11,556,455	0	0	\$5,210,000	0	16,766,455
Debt Service	0	\$13,912,068	0	0	0	13,912,068
Hotel Occupancy Tax Fund	0	0	0	0	\$2,246,903	2,246,903
Law Enforcement Fund	0	0	0	0	0	0
Parks Improvement & Acquisition Fund	0	0	0	0	319,819	319,819
Municipal Court Fund	0	0	0	0	117,600	117,600
Library Fund	0	0	0	0	10,000	10,000
Tree Replacement Fund	0	0	0	0	350,000	350,000
Total Expenditures	\$84,021,128	\$13,912,068	\$37,581,638	\$5,210,000	\$3,044,322	\$143,769,156

Combined Expenditures by Category - FY 2009-10

Expenditures & Financing Uses	General Fund	Debt Service Funds	Water/Wastewater Utility Fund	Impact Fees Fund	Special Revenue Funds	Total All Funds
Personnel Services	\$53,617,252	0	\$7,710,628	0	0	\$61,327,880
Contractual Services	11,496,006	0	18,824,438	0	0	30,320,444
Materials and Supplies	5,537,108	0	1,946,641	0	0	7,483,749
Other Services and Charges	11,611,795	0	4,813,195	0	0	16,424,990
Capital Outlay	1,758,966	0	133,500	0	0	1,892,466
Debt Service	0	\$13,912,068	0	0	0	13,912,068
Other	0	0	4,153,236	\$5,210,000	0	9,363,236
Hotel Occupancy Tax Fund	0	0	0	0	\$2,246,903	2,246,903
Law Enforcement Fund	0	0	0	0	0	0
Parks Improvement & Acquisition Fund	0	0	0	0	319,819	319,819
Municipal Court Fund	0	0	0	0	117,600	117,600
Library Fund	0	0	0	0	10,000	10,000
Tree Fund	0	0	0	0	350,000	350,000
Total Expenditures	\$84,021,128	\$13,912,068	\$37,581,638	\$5,210,000	\$3,044,322	\$143,769,156

General Fund 2009-10

	2007-08 Actual	2008-09 Approved Budget	2009-10 Approved Budget	2010-11 Projected Budget
Revenue & Financing Sources	\$86,641,326	\$86,128,274	\$84,022,002	\$85,574,876
Expenditures				
Personnel Services	46,434,417	52,139,188	53,617,252	54,665,038
Contractual Services	6,893,026	12,236,553	11,496,006	12,712,545
Materials and Supplies	4,583,349	5,920,290	5,537,108	5,444,097
Other Services and Charges	12,079,354	12,496,913	11,131,795	11,411,182
Economic Development	479,938	480,000	480,000	480,000
Capital Outlay	7,137,019	1,931,668	1,758,966	695,638
Transfers	5,402,229	921,000	0	351,000
Total Expenditures	83,009,332	86,125,611	84,021,128	85,759,500
Net Change in Operations	\$3,631,994	\$2,664	\$874	(\$184,624)

Budget Summaries

Individual Summaries of Revenues & Expenditures

Interest & Sinking G.O. Bonds Fund 2009-10

	2007-08 Actual	2008-09 Approved Budget	2009-10 Approved Budget	2010-11 Projected Budget
Revenue & Financing Sources	\$13,767,918	\$12,813,000	\$12,695,000	\$13,129,000
Expenditures				
Other Services and Charges	13,520,116	13,039,874	13,050,745	13,395,743
Total Expenditures	13,520,116	13,039,874	13,050,745	13,395,743
Net Change in Operations	\$247,802	(\$226,874)	(\$355,745)	(\$266,743)

Interest & Sinking Revenue Bonds Fund 2009-10

	2007-08 Actual	2008-09 Approved Budget	2009-10 Approved Budget	2010-11 Projected Budget
Revenue & Financing Sources	\$154,062	\$711,000	\$862,000	\$860,000
Expenditures				
Other Services and Charges	153,666	711,000	861,323	858,835
Total Expenditures	153,666	711,000	861,323	858,835
Net Change in Operations	\$396	\$0	\$677	\$1,165

Budget Summaries

Individual Summaries of Revenues & Expenditures

Water/Wastewater Utility Fund 2009-10

	2007-08 Actual	2008-09 Approved Budget	2009-10 Approved Budget	2010-11 Projected Budget
Revenue & Financing Sources	\$36,798,342	\$35,736,000	\$37,582,915	\$37,803,934
Expenditures				
Personnel Services	6,290,685	7,577,489	7,710,628	7,870,118
Contractual Services	15,294,267	16,896,894	18,824,438	20,561,480
Materials and Supplies	1,803,985	2,074,204	1,946,641	1,910,142
Other Services and Charges	1,081,198	2,150,545	4,813,195	5,087,089
Capital Outlay	606,069	187,562	133,500	179,430
Debt Service/Transfers	13,240,772*	6,802,161	4,153,236	4,057,236
Total Expenditures	38,316,976	35,688,854	37,581,638	39,665,495
Net Change in Operations	(\$1,518,634)	\$47,146	\$1,277	(\$1,861,561)

* Includes one-time scheduled transfer of \$8.5 million in available working capital for Utility Construction projects.

Utility Impact Fees Fund 2009-10

	2007-08 Actual	2008-09 Approved Budget	2009-10 Approved Budget	2010-11 Projected Budget
Revenue and Financing Sources	\$5,510,605	\$4,650,000	\$4,000,000	\$4,000,000
Expenditures				
Capital Projects	13,980,000	7,306,000	5,210,000	5,500,000
Total Expenditures	13,980,000	7,306,000	5,210,000	5,500,000
Net Change in Operations	(\$8,469,395)	(\$2,656,000)	(\$1,210,000)	(\$1,500,000)

Budget Summaries

Individual Summaries of Revenues & Expenditures

Hotel Occupancy Tax Fund 2009-10

	2007-08 Actual	2008-09 Approved Budget	2009-10 Approved Budget
Revenue and Financing Sources	\$3,140,294	\$2,900,000	\$2,250,000
Expenditures			
Multi-Purpose Stadium/Convention Facility	865,979	970,000	986,000
Tourism Events	11,500	25,500	25,500
Arts Support	13,000	29,000	38,000
Tourism Support	21,005	9,745	0
Museum Support	0	0	0
Convention & Visitors Bureau	524,554	791,445	772,403
Capital Projects	500,000	500,000	425,000
Total Expenditures	1,936,038	2,325,690	2,246,903
Net Change in Operations	\$1,204,256	\$574,310	\$3,097

Law Enforcement Fund 2009-10

	2007-08 Actual	2008-09 Approved Budget	2009-10 Approved Budget
Revenue and Financing Sources	\$329,644	\$7,000	\$1,500
Expenditures			
Local	318,933	0	0
Federal	95,085	0	0
Total Expenditures	414,018	0	0
Net Change in Operations	(\$84,374)	\$7,000	\$1,500

Budget Summaries

Individual Summaries of Revenues & Expenditures

Parks Improvement & Acquisitions Fund 2009-10

	2007-08 Actual	2008-09 Approved Budget	2009-10 Approved Budget
Revenue and Financing Sources	\$71,920	\$440,132	\$334,319
Expenditures			
Parkland Development	35,072	406,132	319,819
Total Expenditures	35,072	406,132	319,819
Net Change in Operations	\$36,848	\$34,000	\$14,500

Municipal Court Fund 2009-10

	2007-08 Actual	2008-09 Approved Budget	2009-10 Approved Budget
Revenue and Financing Sources	\$97,490	\$96,850	\$117,956
Expenditures			
Child Safety Fines	6,854	20,000	20,000
Technology Fees	21,033	56,860	62,000
Security Fees	28,266	35,600	35,600
Total Expenditures	56,153	112,460	117,600
Net Change in Operations	\$41,337	(\$15,610)	\$356

Budget Summaries

Individual Summaries of Revenues & Expenditures

Library Fund 2009-10

	2007-08 Actual	2008-09 Approved Budget	2009-10 Approved Budget
Revenue and Financing Sources	\$575	\$600	\$400
Expenditures			
Books & Materials	226	3,000	10,000
Total Expenditures	226	3,000	10,000
Net Change in Operations	\$349	(\$2,400)	(\$9,600)

Tree Replacement Fund 2009-10

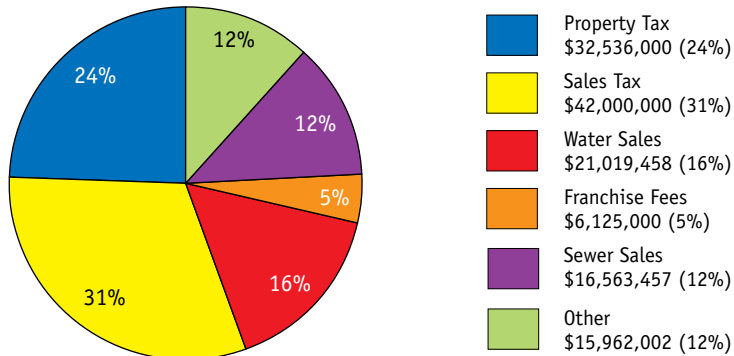
	2007-08 Actual	2008-09 Approved Budget	2009-10 Approved Budget
Revenue and Financing Sources	\$425,319	\$70,500	\$56,200
Expenditures			
Tree Replacement	24,990	315,870	350,000
Total Expenditures	24,990	315,870	350,000
Net Change in Operations	\$400,329	(\$245,370)	(\$293,800)

Budget Summaries

Revenue & Expenditure Graphs

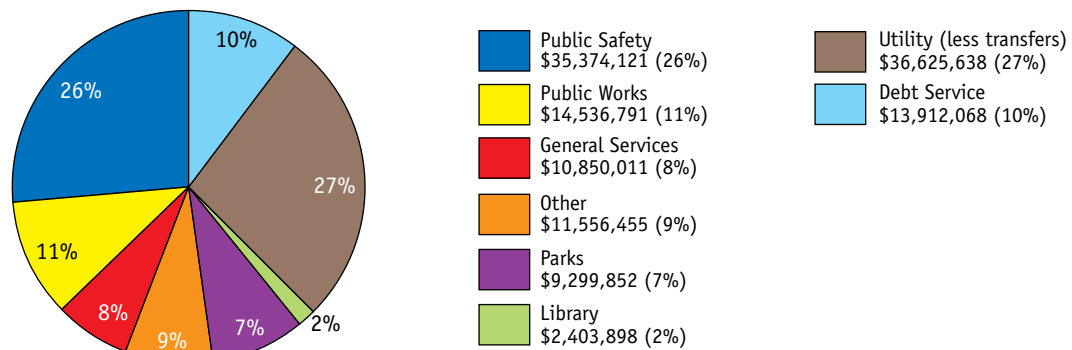
Revenue by Type: \$134,205,917

(Combined General, G.O. & Revenue Debt Service, and Utility Funds/Net of Inter-fund Transfers)



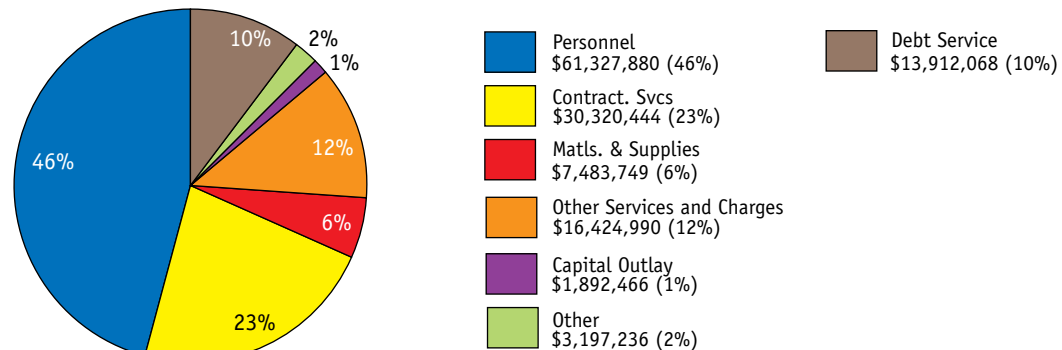
Uses by Function: \$ 134,558,834

(Combined General, G. O. & Revenue Debt Service, and Utility Funds/Net of Inter-fund Transfers)



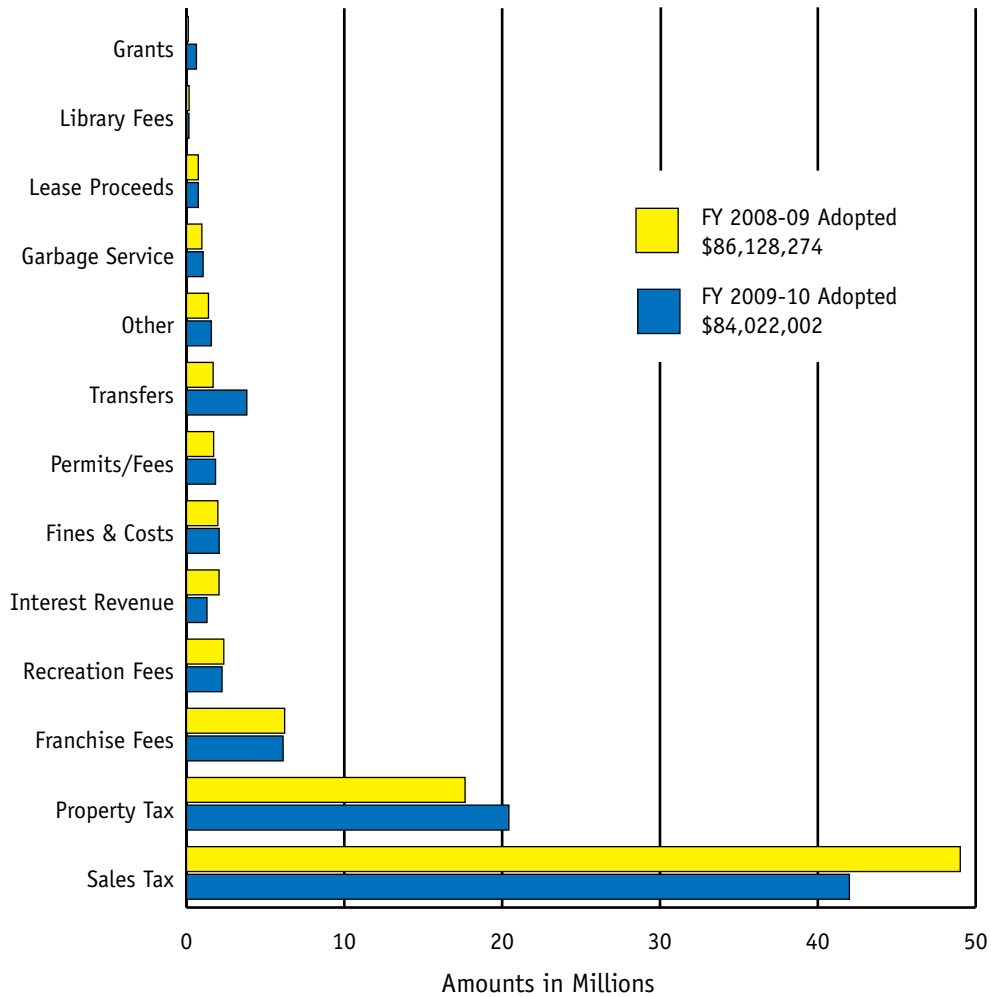
Uses by Category: \$134,558,834

(Combined General, G. O. & Revenue Debt Service, and Utility Funds/Net of Inter-fund Transfers)



General Fund Revenues

2010 Adopted Compared to 2009 Adopted Budget

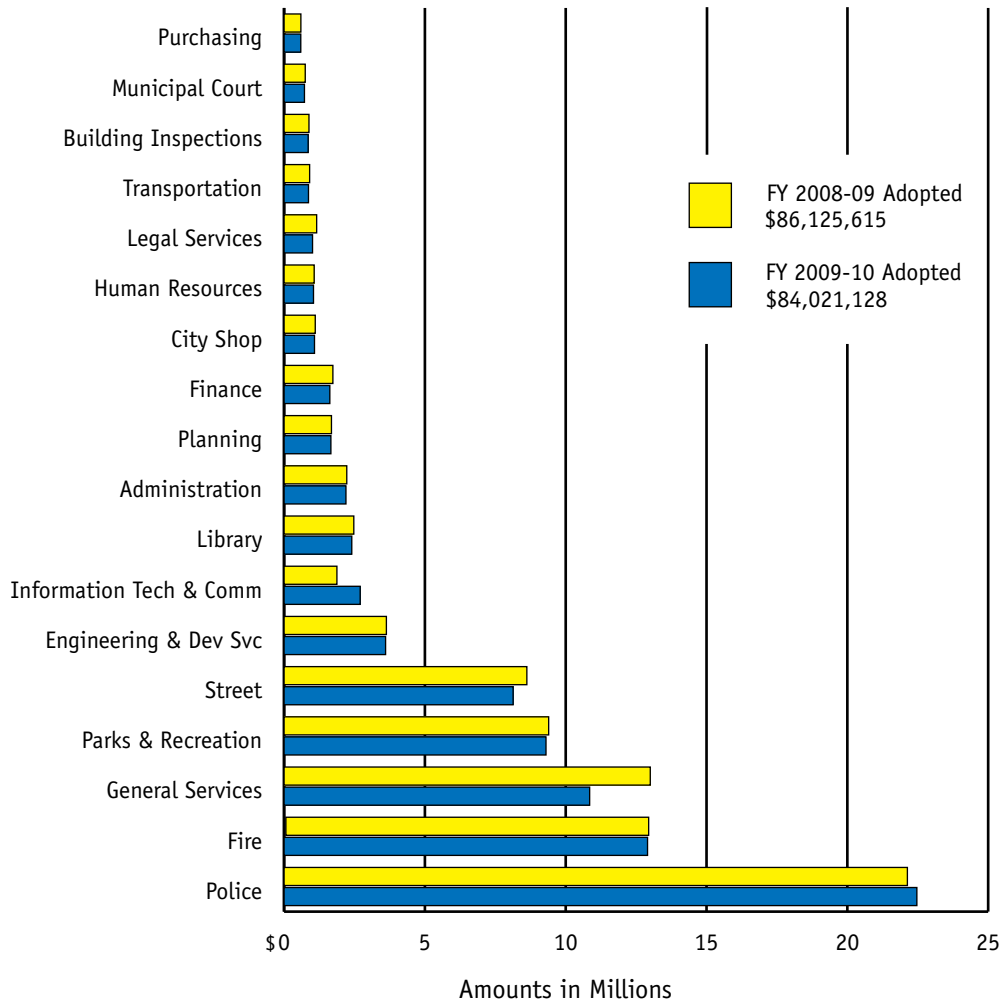


Budget Summaries

Revenue & Expenditure Graphs

General Fund Expenditures

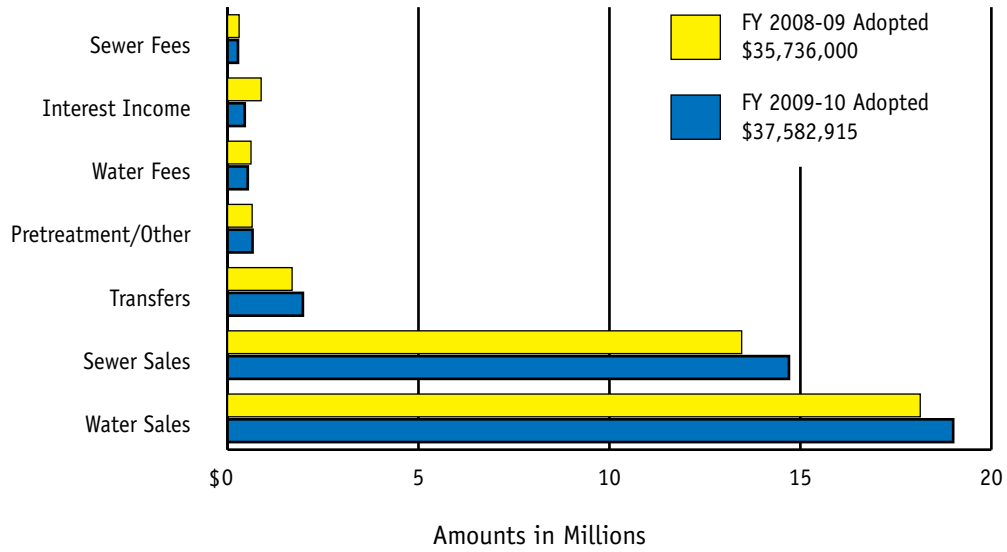
2010 Adopted Compared to 2009 Adopted Budget



Note: For comparative purposes, one time transfer of \$3.7 Million for FY 2008 to construction fund not shown

Utility Fund Revenues

2010 Adopted Compared to 2009 Adopted Budget



Budget Summaries

Revenue & Expenditure Graphs

Utility Fund Expenditures

2010 Adopted Compared to 2009 Adopted Budgets

